

# **EXHIBIT B**

# DELPHI

Delphi Electronics and Safety

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<b>Buyer:</b>
Delphi Automotive Systems LLC Delphi Electronics & Safety Div P.O. Box 9005 KOKOMO IN 46904-9005

Purchase Order	
PO Number 450066978	Date Issued 30-Jul-2004
Version 23-Dec-2005 02:24:43 EST	

<b>Deliver to:</b>
DELPHI D HEADQUARTERS One Corporate Center P.O. Box 9005 KOKOMO IN 46904-9005

Delivery date: 30 JUL 2004
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PIONEER AUTOMOTIVE TECHNOLOGIES INC 9465 COUNSELLORS ROW STE 200 INDIANAPOLIS IN 46240
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Vendor No: 1010586
DUNS No: 110999471

Payment Terms: ZMN2	Currency: USD
Payment settled on 2nd, 2nd Month	
Incoterms: FCA-Freight Forwarder's Dock	

Item No.	Material No/Item Identifier No.	Description	Total Order Quantity	Plant	Requester																		
00010	PR10095123 00010	BRACKET TOOL BRACKET TOOL FOR PN 28005602 GMX3H1 CONV GARY BROWN (765)451-8983 PR961819	1.000	DAHQ DELPHI D HEADQUARTERS	BROWN G																		
<table border="1"> <thead> <tr> <th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr> </thead> <tbody> <tr> <td>30-JUL-2004</td><td>1.000</td><td>60,000.00</td><td>1</td><td>ECL</td><td>60,000.00</td></tr> <tr> <td colspan="5">Net Line Item Value</td><td>USD 60,000.00</td></tr> </tbody> </table>						Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	30-JUL-2004	1.000	60,000.00	1	ECL	60,000.00	Net Line Item Value					USD 60,000.00
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value																		
30-JUL-2004	1.000	60,000.00	1	ECL	60,000.00																		
Net Line Item Value					USD 60,000.00																		
00020	PR10095123 00020	HOUSING TOOL 4 AND 1.5" SPEAKER HOUSING TOOL	1.000	DAHQ DELPHI D HEADQUARTERS	BROWN G																		
<table border="1"> <thead> <tr> <th>Delivery Date</th><th>Scheduled Quantity</th><th>Price</th><th>Price Unit</th><th>UOM</th><th>Value</th></tr> </thead> <tbody> <tr> <td>30-JUL-2004</td><td>1.000</td><td>93,750.00</td><td>1</td><td>ECL</td><td>93,750.00</td></tr> <tr> <td colspan="5">Net Line Item Value</td><td>USD 93,750.00</td></tr> </tbody> </table>						Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	30-JUL-2004	1.000	93,750.00	1	ECL	93,750.00	Net Line Item Value					USD 93,750.00
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Net Line Item Value					USD 93,750.00																		

<b>Purchasing Contact:</b> Vanmeeter, Sharon <b>Phone:</b> 765 451-7495 <b>Fax:</b> 765-451-1547	<b>Contact Address:</b> DELPHI ELECTRONICS & SAFETY ONE CORPORATE CENTER MS:CTLLM, KOKOMO IN 46902
Date and Time Printed: 23-Dec-2005 02:24:43 EST	

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Delphi Electronics and Safety

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PIONEER AUTOMOTIVE TECHNOLOGIES INC  
9465 COUNSELORS ROW STE 200  
INDIANAPOLIS IN 46240

## Purchase Order

PO Number 450066978 Date Issued 30-Jul-2004  
Version 23 Dec-2003 02:24:43 EST

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
00030	PR10095123 00030	1.000	DAHQ DELPHI D HEADQUARTERS
	HOUSING TOOL		BROWN C
	6 X 9 SPEAKER HOUSING TOOL		

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
30-JUL-2004	1.000	72,250.00	1	DOL	72,250.00
Net Line Item Value				USD	72,250.00

Total net value	USD	226,000.00
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### Notes:

\*\*\*\*\*ATTENTION ALL NORTH AMERICAN SUPPLIERS\*\*\*\*\*  
YOU CAN NOW VIEW PAYMENT STATUS ON-LINE USING E DATOR  
PLEASE CONTACT YOUR BUYER TO RECEIVE INSTRUCTIONS ON  
HOW TO ACCESS THIS NEW FEATURE.

Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

\* PAYMENT ISSUES AND QUESTIONS REGARDING SHIPPED \*  
\* MATERIAL SHOULD BE DIRECTED TO \*  
\* DISBURSEMENT SERVICES AT (248)874-4636 (A2) \*

### Tool Possession Note:

All molds, tools, dies, fixtures and other items (collectively, "tools") covered by this order shall be the property of Buyer and shall be permanently and legibly marked in such a manner as to denote that the tools are the property of Buyer. The tools shall be used for manufacture of parts exclusively for Buyer. The tools shall be stored and maintained by Seller at no expense to Buyer and shall be subject to shipment to Buyer's authorized point of receipt upon notification by Buyer. Tool replacement and maintenance cost due to wear is the responsibility of Supplier.

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PIONEER AUTOMOTIVE TECHNOLOGIES INC  
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**Purchase Order**

PO Number

450066978

Version

23 Dec-2005 02:24:43 EST

Date Issued

30-Jul-2004

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant
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Description

Requester

**Notes Continued:**

Seller hereby agrees to retain the molds, tools, dies, fixtures and other items described above for a period of 15 years after end of production and thereafter to transfer to another location or to remit the proceeds of the sale for scrap to the Buyer's Director of Purchasing as so instructed by Buyer.

**Final Payment:**

Final invoice for tools will not be accepted until full PPAP approval has been documented.

Supplier should therefore ensure that notification of approval has been received before submitting final invoice. Refer also to payment term on PO

\*\*\*\*\*  
PLEASE NOTE: TO BETTER SERVE OUR SUPPLIERS AND  
TO HELP THE PAYMENT PROCESS, "QUANTITY" LISTED  
FOR SERVICE PROVIDED IS THE ACTUAL DOLLAR AMOUNT  
TO BE INVOICED BY YOU (S)  
\*\*\*\*\*

\*\*\*\*\*  
Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.  
\*\*\*\*\*

\*\*\*\*\*  
DO NOT INVOICE FOR SHIPPED MATERIAL. DELPHI E&S IS  
"PAY ON RECEIPT" AND INVOICES ARE NOT REQUIRED.  
\*\*\*\*\*

\*\*\*\*\*  
INVOICES ARE REQUIRED AND MUST BE SUBMITTED FOR  
SERVICES AND ITEMS WHICH ARE NOT SHIPPED.  
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\*\*\*\*\*  
PLEASE SUBMIT THESE TO:  
DELPHI ELECTRONICS & SAFETY  
A DIVISION OF DELPHI AUTOMOTIVE SYSTEMS LLC  
ATTN: MANUAL RECEIPTS PROCESSING MS-CTA229  
P O BOX 9005  
KOKOMO, IN 46904-9005  
\*\*\*\*\*

\*\*\*\*\*  
YOU MUST PLACE THE FOLLOWING ON YOUR PACKING SLIP:  
PURCHASE ORDER (ONLY ONE PURCHASE ORDER NUMBER  
PER PACKING SLIP)  
DELPHI E&S ITEM IDENTIFICATION NUMBER (IDY FROM  
PURCHASE ORDER FOR EACH DELIVERED ITEM)  
- LIST DELPHI E&S DESCRIPTION PER PURCHASE ORDER FOR  
EACH LINE ITEM DELIVERED FOLLOWED BY YOUR  
DESCRIPTION IF DESIRED.  
- EQUIPMENT SERIAL NUMBER(S)  
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Description			Requester

**Notes Continued:**

ADDITIONAL PACKING SLIP INFORMATION:  
EACH BOX/CRATE MUST CONTAIN A COMPLETE PACKING  
SLIP FOR THE ENTIRE DELIVERY

HIGHLIGHT ON THE PACKING SLIP THE APPLICABLE  
PURCHASE ORDER ITEM IDENTIFICATION NUMBER FOR  
EACH ITEM LOCATED IN THE BOX/CRATE

PACKING SLIP MUST BE ENCLOSED IN A CLEAR PLASTIC  
ENVELOPE AND AFFIXED TO THE OUTSIDE (WITH A COPY  
INSIDE) OF EACH BOX/CRATE.

\*\*\*\*\*  
ROUTING: REFER TO ROUTING LETTER DATED 07/15/03 FOR  
INSTRUCTIONS. CALL DELPHI E&S TRANSPORTATION AT  
(765)451-4078 OR 4679 FOR ADDITIONAL INFORMATION.  
FREIGHT TERMS ARE "FOB ORIGIN, FREIGHT COLLECT".  
BUYER WILL ONLY PAY FREIGHT CHARGES IF THE SELLER  
USES THE BUYER SELECTED CARRIER AND SHIPS COLLECT.  
THE SELLER AGREES TO PAY ALL FREIGHT INVOICES WHEN  
SELLER DEVIATES FROM BUYER SPECIFIED CARRIER WITHOUT  
PRIOR APPROVAL FROM DELPHI E&S TRANSPORTATION.

\*\*\*\*\*  
Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.  
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